

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 22, 2003  
FINAL ACTION 2003 PROTEST HEARINGS

The Hall County Board of Equalization met July 22, 2003 at 9:00 a.m. in the county board meeting room, 121 South Pine, Grand Island, Nebraska 68801.

CALL TO ORDER The meeting was called to order by Chairman Lancaster

ROLL CALL – Present on roll call were Scott Arnold, Jim Eriksen, Dick Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Robert Rye. Also present was county Assessor Jan Pelland.

County Assessor Jan Pelland reviewed the following protests that the board heard testimony on at the formal hearings:

Tape 8 Side A

#29 these are the storage units in Alda This was reviewed and Great Plains recommended to allow a higher vacancy rate new value \$129,950.00

#30 Phyllis Nurnberg recommended no change

#3 Bob Loewenstein Pelland stated that this is at the lowest priced land in the area they recommended no change. This is an odd shaped lot, 2.4 AC on at 17 ½ cents a sq ft this is a commercial lot no other grade the original value was \$12,165.00 it was annexed into the city discussion held to put it at 11 ½ cents a sq ft

#11 Bill and Carol Nesiba recommended new value of \$178,958.00 this will require board action

#45 James Eriksen – referee recommended no change and stay with a value of \$135,297.00 the properties were reviewed recommended to use the market value the two most current sales are at \$90.09 a square foot and \$79.92 a square foot. Discussion was held on the comparables that he used, Pelland stated that she used an array of the comps that were used a used a median of those values Pelland stated that the median would be \$56.14. His argument was equalization. Discussion was and the value was set at \$122,623.00

#46 Richard Stewart – this was a storage building recommended \$187,000.00 he provided more financial information tax papers and income information so it was reduced the previous value was set using the mass appraisal method.

#48 Rachel Jensen – referee did an inspection and recommended to reduce the value for condition it is now \$94,200.00

#82 Lillian Amick the issue as equalization with other offices and retail businesses recommended to lower to \$42,000.00

#105 & 106 these two are the same property recommended to lower value to \$236,686.00

#91 David and Carol Voss this received a 20% reduction last year it was calculated on the total value Pelland the overall value did not change recommended \$66,000.00 she did adjust the land and the out buildings and lowered them the 20% discussion was held and there was a concern on the land because of the location

#109 Arnold Wenn mobile home used the sale price of \$12,000.00

#111 Bosselman's Jerry met with Tom Fausch and Tom provided financial information and sales information and they were able to make some changes lowered to \$299,000.00

#112 Bosselman's recommended no change and leave at \$374,400.00

#113 B&E Distributing Company they received information on the sales and the volume and recommended to change to \$895,390.00

#114 Bosselmans to lower to \$334,290.00

#129 Dennis Supply he was requesting equalization with the properties around him Jerry pulled the comps and they are still recommending the \$374,500.00 the board will need to determine the value of the property. Pelland stated that the retail space is on at \$14.00 a sq ft the storage is on at \$8.00 sq ft discussion was held on comparing the property with the other businesses in the area and the value that is on their land discussed to use 15 cents a sq ft with a total value of \$308,289.00

#140 Ron and Lynn Knodel filed a protest and value was raised to sale price by the referees recommendation discussion was held it will stay at the same value as last year

#139 Fred Bosselman an addition was added now has 4,041 sq ft discussion was to set the value at \$125.00 sq ft new value would be \$505,125.00, there is also a mobile home valued at \$28,900.00 and out buildings with a value of \$35,283.00 and the land value of \$41,070.00 the total valuation would be \$610,378.00 the house is 50% complete so the value of the house would be \$252,563.00, with a total value for 2003 of \$357,816.00

#144 Jerry Boyd this was discussed Wednesday and board decided to use \$7.50 sq ft with a total value of \$2,604,784.00

#186 Gas N Shop was at the hearing was to provide additional information but Pelland stated that she did not receive the information. This building is to be torn down but they still recommend to leave value at \$291,860.00

#190 Sam's RE Business Trust no change recommended value of \$5,589,776.00

#210 Bruce & Melinda Lavalleur was lowered recommended to stay at \$37,644.00

#211 was at the hearing claimed it was valued wrong but it is at \$70.00 a sq ft recommended to stay at \$153,132.00

#214 Riverside Lodge at the hearing he brought new information on the income and expenses but this still justified the value, he used 30% for personal property and different capitalization rate, recommended to leave at \$10,365,874.00

#218 Grand Island Lawyers Building – recommended a value of \$355,070.00 Pelland stated they reviewed the comps and there were some errors on the square footage. This was based on the sale and the remodeling that was done. He is arguing an equalization issue with the other comps that he provided. Discussion was held to set the main floor at \$45.00 a square foot the basement storage at \$26.50 sq. ft with a total value of \$329,540.00

#219 to #247 this is the village retirement complex that is proposed to be built. The developer discount was not applied. It does not meet the criteria for developer discount because the lots are not for sale. Discussion was held on the comps that he provided and he wanted to use the property at Indianhead. One lot in the Village does have a structure on and it will be used as a model for future sales. Pelland stated that the current developer discount has a 3-year recapture. Pelland read the criteria for the developer discount this is a 40% discount until the lots are sold or developed. If the board applies this discount and it is not developed they would need to reapply in 2006. Discussion was held to allow the developer discount.

#261 looked at comps and it was lowered recommended value of \$33,048.00

#267 GIA adjusted the dollar per square foot new value of \$2,031,225.00

#268 Kit Co Pumpers recommended new value of \$680,013.00

#283 reviewed additional information recommended new value of \$361,361.00

The board members discussed the requests on the protests to use a percentage of the value or the median. The discussion was that the board would use median of the allowable range. Lancaster expressed concern that there was discussion to change this and apply this to all of the protests. The board decided to only address the people that requested the median.

#10 through the hearings use the 96% on this one and the following protest numbers  
The value on this one would be \$171,840.00

#41 96% would be \$576,000.00

#44 \$39,360.00

#50 \$76,800.00

#56 \$67,104.00

#90 \$136,800.00

#107 \$91,200.00

#133 assessor stated concern that this was not a good sale but board over road and set at 96% for a value of \$161,760.00

#134 \$43,200.00

#135 \$69,120.00

#143 \$201,600.00

#183 \$118,080.00

#249 \$24,000.00

#280 John & Stephanie Wedige another request to set at 96% value would be \$62,400.00

#281 Larry Schmidt value set at \$229,200.00 used 96% and added the out buildings and land

#5 Veronica McGovern this is pending litigation in TERC recommended to set value at \$61,463.00

County Assessor Jan Pelland requested a motion to approve all of the recommendations of the County Assessor and the referees as presented and to have the exceptions read. Lancaster stated that the board will do the exceptions first.

#45 Jim Eriksen - Arnold made a motion and Humiston seconded to set the valuation at \$122,623.00. Arnold, Humiston, Jeffries, Lancaster and Rye all voted yes. Eriksen abstained and Hartman voted no. Motion carried.

Scott Arnold excused himself from the meeting.

#109 Ace Wenn – Eriksen made a motion and Jeffries seconded to set the valuation at \$12,000.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#140 Ron & Lynn Knodel – Eriksen made a motion and Jeffries seconded to set the value at \$110,129.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#29 Ryan & Laura Dexter – Eriksen made a motion and Humiston seconded to set the value at \$129,950.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#129 Dennis Supply – Eriksen made a motion and Jeffries seconded to set the value at \$357,816.00 this address the 50% completion. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#48 Rachel Jensen – Eriksen made a motion and Humiston seconded to set the value at \$94,200.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#144 Jerry Boyd – Eriksen made a motion and Humiston seconded to set the value at \$2,604,784.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#3 Bob Loewenstein – Eriksen made a motion and Jeffries seconded to set the value at \$12,165.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#219 to 247 Thayer Family LLC Eriksen made a motion and Humiston seconded to apply the 40% developer discount over a three year period. Eriksen, Humiston, Jeffries, Lancaster and Rye all voted yes and Hartman voted no, with Arnold absent. Motion carried.

#11 Billy & Carol Nesiba – Eriksen made a motion and Jeffries seconded to set the value at \$178,958.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#46 Richard Stewart – Eriksen made a motion and Humiston seconded to set the value at \$187,000.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#82 Lillian Amick – Eriksen made a motion and Jeffries seconded to set the value at \$42,000.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

# 105 & 106 – Clarence Rief – Eriksen made a motion and Humiston seconded to set the value at \$236,686.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#218 Grand Island Lawyers Building – Eriksen made a motion and Jeffries seconded to set the value at \$329,540.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#111 Bosselman's – Eriksen made a motion and Humiston seconded to set the value at \$299,000.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#113 B & E Distributing Co.- Eriksen made a motion and Jeffries seconded to set the value at \$895,390.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#114 Bosselman Inc – Eriksen made a motion and Humiston seconded to set the value at \$334,290.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#139 Fred A Bosselman – Eriksen made a motion and Jeffries seconded to set the value at \$308,289.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#190 Sam's RE Business Trust – Eriksen made a motion and Humiston seconded to set the value at \$5,589,776.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#210 Bruce and Melinda Lavalleur – Eriksen made a motion and Jeffries seconded to set the value at \$37,644.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#261 Ronny Meyer – Eriksen made a motion and Humiston seconded to set the value at \$33,048.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#267 Curtis Griess – Eriksen made a motion and Jeffries seconded to set the value at \$2,031,225.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#268 – Curtis Griess – Eriksen made a motion and Humiston seconded to set the value at \$680,013.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#283 – Consolidate Blenders – Eriksen made a motion and Jeffries seconded to set the value at \$361,361.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

Eriksen made a motion and Jeffries seconded to approve the following protests at 96% of the current sale or current appraisal.

#10 Lynn Mayhew set value at \$171,840.00

#41 Leroy Wadzinski set value at \$576,000.00

#44 Allen Gingrich set value at \$39360.00

#50 Michael Timmerman set value at \$76,800.00

#56 Carlos & Patricia Gonzalez set value at \$67,104.00

#90 Dale & Lenora Moul set value at \$136,800.00

#107 Bernard & Leona Ketteler set value at \$91,200.00

#133 Tom Haney set value at \$161,760.00

#134 Ashley Ambrose set value at \$43,200.00

#135 LBE Family LTD Partnership set value at \$69,120.00

#143 Michael & Kathleen Molholm set value at \$201,600.00

#183 Grand West LLC set value at \$118,080.00

#249 Dana & Marsha Hansen set value at \$24,000.00

#280 John & Stephanie Wedige set value at \$62,400.00

#281 Larry & Sandra Schmidt set value at \$229,200.00

Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

#5 Veronica McGovern Eriksen made a motion and Jeffries seconded to set the value at \$61,463.00. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

Jeffris made a motion and Eriksen seconded to approve all the remaining protests as recommended by the County Assessor and the referees. Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no, with Arnold absent. Motion carried.

Jeffries requested that County Assessor Jan Pelland provide the statistical information to the board members.

Tape 8 & 9 Sides A & B

11:25 meeting adjourned.

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Marla J. Conley Hall County Clerk